EXHIBIT A

<u>USA – DUPLICATE CLAIMS TABLE (4)</u>

	Dunlingto	Duplicate Claim		Comission	Surviving Claim
Claimant's Name and Address	Duplicate Claim #	Amount	Basis for Objection	Surviving Claim #	Amount
Timothy J Porter Ira c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00845	\$40,955.63	The claim is based on investment in Anchor B, LLC and Oak Shores II and is a duplicate of Claim #10725-01294. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00845 be disallowed in its entirety.	10725-01294	\$40,955.63
Mathews, Max c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00846	Unknown	The claim is based on BarUSA and Elizabeth May Real Estate and is a duplicate of Claim #10725-01239. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00846 be disallowed in its entirety.	10725-01239	Unknown
Tomac, Steven B & Laura J c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00847	Unknown	This claim is based on investment in Elizabeth May Real Estate and Grammercy Court Condos and is a duplicate of Claim #10725-01234. The USACM Liquidating Trust requests claim #10725-00847 be disallowed in its entirety.	10725-01234	Unknown

Claimant's Name and Address	Duplicate Claim #	Duplicate Claim Amount	Basis for Objection	Surviving Claim #	Surviving Claim Amount
Patricia A Herrin & Terry W Royder 9404 Mountainair Ave Las Vegas, NV 89134-6215	10725-00913	\$150,000.00	The claim is based on investment in Eagle Meadows Development and is a duplicate of Claim #10725-01388. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00913 be disallowed in its entirety.	10725-01388	\$150,000.00
Ovca Associates Inc Defined Pension Plan c/o William J Ovca Jr Trustee 16872 Baruna Ln Huntington Beach, CA 92649	10725-00957	\$275,000.00	The claim is a duplicate of Claim #10725-01574. The USACM Liquidating Trust requests claim #10725-00957 be disallowed in its entirety.	10725-01574	Unknown
Resident Agents Of Nevada 711 S Carson St #4 Carson City, NV 89701	10725-00988	\$54,535.00	The claim is based on investment in Placer Vineyards 2nd and is a duplicate of Claim #10725-01261. The USACM Liquidating Trust requests claim #10725-00988 be disallowed in its entirety.	10725-01261	\$54,535.00
Ciadella Living Trust Dtd 2/8/99 c/o Stella P Ciadella Trustee 650 S Town Center Dr Apt 1114 Bldg 29 Las Vegas, NV 89144-4419 And Ciadella Living Trust Dtd 2/8/99 C/o Carl Ciadella 10012 Crescent Mesa Ln. Las Vegas, NV 89148	10725-01040	\$250,000.00	The claim is based on 6425 Gess, LTD and Harbor Georgetown and is a duplicate of Claim #10725-02450. The USACM Liquidating Trust requests claim #10725-01040 be disallowed in its entirety.	10725-02450	\$250,000.00

	Duplicate	Duplicate Claim		Surviving	Surviving Claim
Claimant's Name and Address	Claim #	Amount	Basis for Objection	Claim #	Amount
Don P Marshall Trust Dtd 7/18/95 c/o Don P Marshall Trustee 221 Chiquita Rd Healdsburg, CA 95448-9055	10725-01044	\$200,000.00	The claim is a duplicate of Claim #10725-02482. The USACM Liquidating Trust requests claim #10725-01044 be disallowed in its entirety.	10725-02482	\$200,000.00
Adams, Karen 15026 Starbuck St Whittier, CA 90603	10725-01075	\$53,900.08	The claim is based on investment in Bundy Canyon Land Development, LLC and is a duplicate of Claim #10725-01076. The USACM Liquidating Trust requests claim #10725-01075 be disallowed in its entirety.	10725-01076	\$53,900.08
Wayne Dotson Co Peter Bogart Ceo 3 Hidden Lake Ct Bluffton, SC 29910	10725-01123	\$56,500.00	This claim is based on investment in Rio Rancho Executive Plaza, LLC and is a duplicate of Claim #10725-1266. The USACM Liquidating Trust requests claim #107225-01123 be disallowed in its entirety.	10725-01266	\$56,500.00